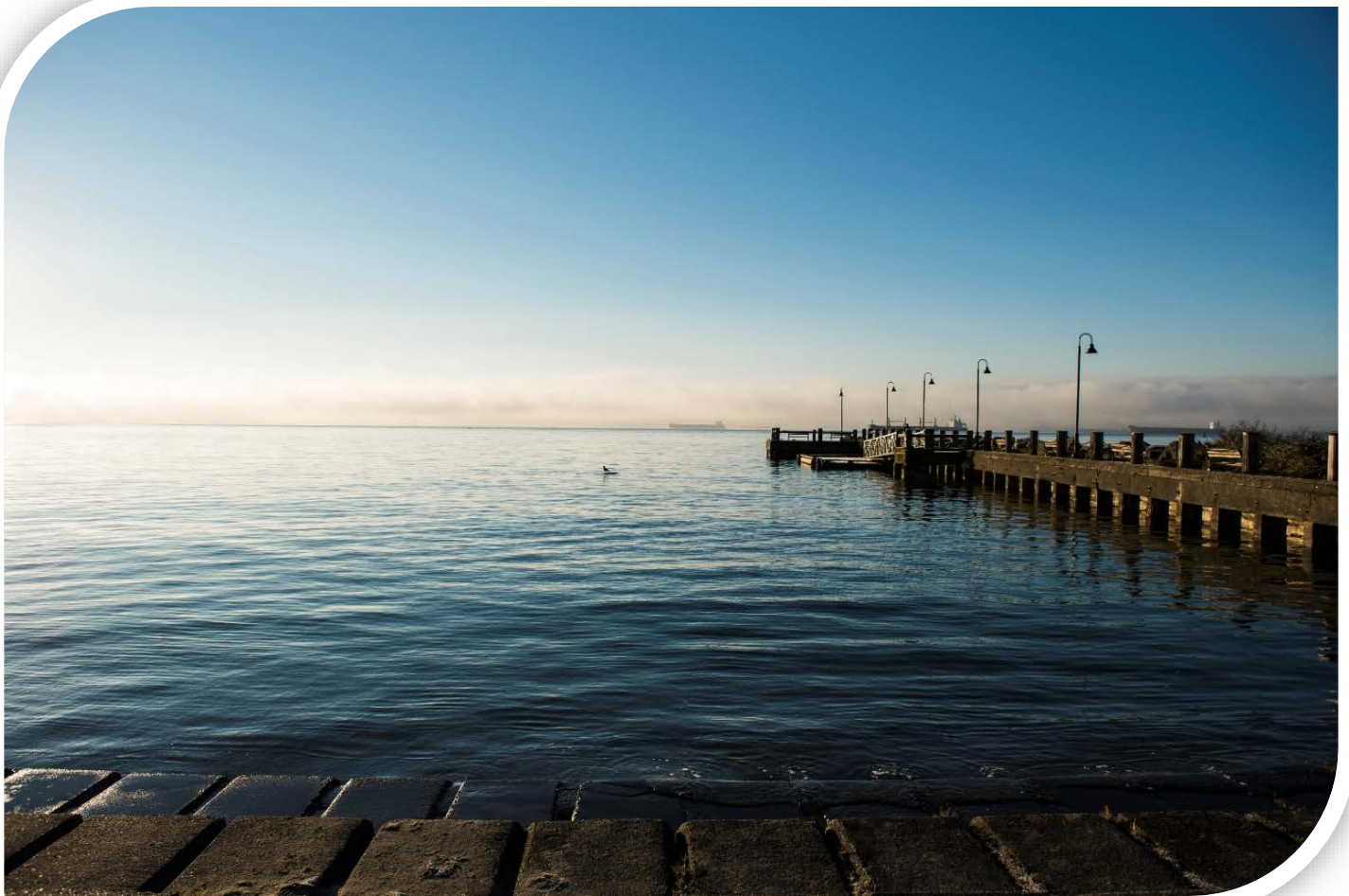


FIRST QUARTER FINANCIAL REPORT

2018



May 16, 2018

westvancouver

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**DISTRICT OF WEST VANCOUVER
2018 FIRST QUARTER FINANCIAL REPORT**

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**DISTRICT OF WEST VANCOUVER
2018 FIRST QUARTER GENERAL FUND SUMMARY**

The first quarter financial report includes a review of operating results, capital expenditures, reserve balances, and procurement statistics to March 31. It includes analysis of actual results to the year-to-date (YTD) budget and a forecast of anticipated results for the year. Highlights of the operating and capital results are summarized below.

General Fund - Operating Results

The first quarter ended with revenues in excess of expenditures by \$1.3m.

Revenues

Revenue (not including third party works & non-recurring items) exceeded budget by \$0.3m (1.1%) due to:

- increased development activity in the District resulting in higher collection of third party administration fees;
- monthly recognition of interest income from CIBC high interest savings account; and
- a penalty fee awarded to the District from a legal dispute.

However, increased competition from other north shore and private sector facilities resulted in a revenue shortfall in the community recreation centre fitness program.

Expenditures

Expenditures (not including third party works & non-recurring items) were under budget by \$0.5m (1.8%) due to:

- timing of expenses incurred;
- delays in work programs due to the snow and poor weather conditions experienced in the first quarter; and
- lower labour costs as a result of vacancies, delays in hiring, and staff leaves.

Third Party Works & Non-Recurring Items

Both third party works revenues and expenditures were higher than budget due to increased demand from development activity.

Land development costs are generally offset by land sales proceeds, with net proceeds transferred to the Endowment fund. Starting in 2018, land sales proceeds will be transferred to the new Land Reserve.

Detailed variance explanations are provided in the notes to the General Fund operating results.

Utility and Other Funds

Water Utility – Water consumption is seasonal and unpredictable. User fee revenues and water purchase expenditures were higher than budget in first quarter. Water consumption is expected to increase in the second and third quarters. The capital work program is scheduled for the second and third quarters.

Sewer Utility – The Sewer Utility is on track for the first quarter and the capital work program is scheduled for the second and third quarters.

**DISTRICT OF WEST VANCOUVER
2018 FIRST QUARTER GENERAL FUND SUMMARY**

Solid Waste – Continued success in the recycling and green can programs has helped keep operating costs low for the garbage collection area. The public realm refuse costs are seasonal in nature and costs are expected to increase in the spring and summer months when more refuse is generated due to higher park usage.

Golf Fund – Weather plays a large role in the rounds of golf played. In the first quarter, Gleneagles Golf Course revenue fell below budget. Expenses on the other hand have grown significantly. It is likely that the annual budgeted revenue will not be met and cost reduction strategies will need to be implemented to mitigate the revenue shortfall.

Cemetery Fund – The Cemetery Fund is on track for the first quarter. Capital improvements not completed from 2017 were carried over to this year. Any capital expenditures exceeding the budget will be covered by the Cemetery Development Reserve.

Capital Program

Capital projects have been initiated and commitments have been set up since the approval of the financial plan.

Reserves & DCCs

The reserves and DCCs as at March 31 total \$110m. There is also \$6.2m that is held in trust. Further details are provided on the reserves schedules.

Procurement Statistics & Contracts Awarded

The first quarter report includes an update on procurement activity to March 31 and the award of contracts over \$75k in value (excluding tax). Contracts that are individually reported to Council or the Finance Committee are not reported here. Also excluded from this report are contracts related to West Vancouver Transit, the West Vancouver Police Department, and the West Vancouver Memorial Library.

The District's Purchasing Policy outlines the governing principles and guides the activity of the purchasing function. Awarded contracts are within approved budget limits, and have been approved by staff with appropriate acquisition and commitment authority. The contract value reported is the value at the time of contract award, which is subject to change.

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING MARCH 31, 2018
GENERAL FUND OPERATING RESULTS (\$ 000's)

	2018 to March 31st				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Amount	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
General Taxation	17,845	17,845	0	0.0%	0	(71,377)	-100.0%	71,377	25.0%	17,009	Notes 1-8 are reflected on the Revenue Summary
Fees & Charges	3,264	3,391	(127)	-3.8%	0	(15,570)	-100.0%	15,570	21.0%	4,176	
Licences & Permits	3,114	2,985	129	4.3%	0	(8,196)	-100.0%	8,196	38.0%	2,874	
Other Revenue	1,733	1,288	445	34.6%	0	(6,693)	-100.0%	6,693	25.9%	1,201	
Government Grants	39	16	24	149.7%	0	(1,075)	-100.0%	1,075	3.7%	207	
Other Transfers	28	203	(175)	-86.1%	0	(3,096)	-100.0%	3,096	0.9%	281	
REVENUE TOTAL	26,023	25,727	295	1.1%	0	(106,007)	-100.0%	106,007	24.5%	25,749	
EXPENDITURES											
Administrative Services	675	693	18	2.6%	0	2,712	100.0%	2,712	24.9%	691	
Human Resources	457	461	4	0.8%	0	1,829	100.0%	1,829	25.0%	367	
Financial Services	695	679	(16)	-2.3%	0	2,794	100.0%	2,794	24.9%	666	
Police Services	3,833	4,019	186	4.6%	0	15,964	100.0%	15,964	24.0%	3,815	⁹
Fire & Rescue Services	4,041	4,075	34	0.8%	0	16,361	100.0%	16,361	24.7%	3,941	
Engineering & Transportation Services	1,304	1,348	44	3.2%	0	4,956	100.0%	4,956	26.3%	1,507	
Corporate Services	2,421	2,441	19	0.8%	0	9,873	100.0%	9,873	24.5%	2,201	
Planning & Development Services	1,300	1,267	(33)	-2.6%	0	5,315	100.0%	5,315	24.5%	1,175	
Parks, Culture & Community Services	4,301	4,555	255	5.6%	0	19,793	100.0%	19,793	21.7%	4,237	¹⁰
Library Services	1,213	1,199	(15)	-1.2%	0	4,657	100.0%	4,657	26.1%	1,172	
General Government (Schedule A)	633	725	92	12.7%	0	5,710	100.0%	5,710	11.1%	1,264	See below
	20,874	21,462	589	2.7%	0	89,962	100.0%	89,962	23.2%	21,036	
Tax Transfer to Asset Reserves	3,259	3,259	0	0.0%	0	13,036	100.0%	13,036	25.0%	2,996	
Transfers to Reserves	594	467	(127)	-27.2%	0	2,592	100.0%	2,592	22.9%	645	¹¹
EXPENDITURES TOTAL	24,727	25,188	462	1.8%	0	105,589	100.0%	105,589	23.4%	24,676	
EXCESS REVENUES OVER EXPENDITURES	1,296	539	757	140.4%	0	(418)		418		1,072	
THIRD PARTY WORKS & NON-RECURRING ITEMS											
REVENUE											
Third Party Works	712	676	36		0	(2,801)	-100.0%	2,801	25.4%	1,336	¹²
Gain on Sale of Land	1,760	0	1,760		0	(7,000)	-100.0%	7,000	25.1%	0	¹³
Amenity Contributions	10	0	10		0	0		0	0	0	¹⁴
Transfer In for One-Time Initiatives	0	0	0		0	(1,061)	-100.0%	1,061	0.0%	1,016	
REVENUE TOTAL	2,482	676	1,806		0	(10,862)	-100.0%	10,862	22.9%	2,352	
EXPENDITURES											
Third Party Works	677	696	19		0	2,801	100.0%	2,801	24.2%	973	¹²
Land Management Costs & Transfer Proceeds	1,487	35	(1,452)		0	6,921	100.0%	6,921	21.5%	49	¹³
Transfer to Amenity Contributions Reserve	0	0	0		0	0		0	0	0	¹⁴
One-Time Initiatives	74	373	299		0	1,558	100.0%	1,558	4.8%	176	¹⁵
EXPENDITURES TOTAL	2,237	1,104	(1,133)		0	11,280	100.0%	11,280	19.8%	1,197	
EXCESS REVENUES OVER EXPENDITURES	245	(428)	672		0	418		(418)		1,155	
TOTAL EXCESS REVENUES OVER EXPENDITURES	1,541	111	1,429		0	0	0.0%	(0)	0.0%	2,227	

Schedule A - General Government Details											
Legal & Severance	66	245	179	73.0%	0	1,380	100.0%	1,380	4.8%	81	¹⁶
Property & Liability Insurance	226	256	30	11.7%	0	1,025	100.0%	1,025	22.1%	182	¹⁷
Fiscal Services	48	184	136	73.9%	0	2,116	100.0%	2,116	2.3%	999	¹⁸
Grants in Aid	86	35	(50)	-143.0%	0	464	100.0%	464	18.5%	1	
Election	1	0	(1)		0	200	100.0%	200	0.4%	0	
Employee Engagement	0	5	5	92.2%	0	25	100.0%	25	1.6%	0	
Business Improvement Area Levy	0	0	0		0	500	100.0%	500	0.0%	0	
Benefits Change Savings	206	0	(206)		0	0		0		0	¹⁹
	633	725	92	12.7%	0	5,710		5,710	11.1%	1,264	

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING MARCH 31, 2018

REVENUE SUMMARY (\$ 000's)

	2018 to March 31st				2018 Annual Forecast			2018		2017	Notes
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Amount	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
GENERAL TAXATION											
Municipal Taxes	17,487	17,487	0	0.0%	0	(69,948)	-100.0%	69,948	25.0%	16,655	
Specified Area	130	130	0	0.0%	0	(520)	-100.0%	520	25.0%	132	
Grants in Lieu	227	227	0	0.0%	0	(910)	-100.0%	910	25.0%	221	
	<u>17,844</u>	<u>17,844</u>	<u>0</u>	<u>0.0%</u>	<u>0</u>	<u>(71,377)</u>	<u>-100.0%</u>	<u>71,377</u>	<u>25.0%</u>	<u>17,008</u>	
FEES AND CHARGES											
Police	42	40	2	4.5%	0	(161)	-100.0%	161	26.1%	38	
Engineering & Transportation Services	213	98	116	118.8%	0	(390)	-100.0%	390	54.7%	139 ¹	
Parks, Culture & Community Services	2,822	3,028	(206)	-6.8%	0	(11,676)	-100.0%	11,676	24.2%	3,183 ²	
Library	21	25	(4)	-14.7%	0	(102)	-100.0%	102	21.1%	23	
First Nations	0	0	0		0	(2,440)	-100.0%	2,440	0.0%	0	
Fire & Rescue Services	62	57	5	9.0%	0	(227)	-100.0%	227	27.3%	54	
Parking Tickets, Fines & Filming	59	99	(41)	-41.0%	0	(398)	-100.0%	398	14.8%	103 ³	
Vehicle Towing	8	8	0	0.0%	0	(30)	-100.0%	30	25.0%	8	
General Admin & Finance Fees	37	37	(0)	-0.0%	0	(147)	-100.0%	147	25.0%	26	
	<u>3,264</u>	<u>3,391</u>	<u>(127)</u>	<u>-3.8%</u>	<u>0</u>	<u>(15,570)</u>	<u>-100.0%</u>	<u>15,570</u>	<u>21.0%</u>	<u>3,574</u>	
LICENCES AND PERMITS											
Business Licences	1,309	1,249	61	4.8%	0	(1,292)	-100.0%	1,292	101.4%	1,292	
Inspection Permits	1,464	1,417	47	3.3%	0	(5,667)	-100.0%	5,667	25.8%	1,278 ⁴	
Other Permits/Licences	340	319	21	6.5%	0	(1,237)	-100.0%	1,237	27.5%	305	
	<u>3,114</u>	<u>2,985</u>	<u>129</u>	<u>4.3%</u>	<u>0</u>	<u>(8,196)</u>	<u>-100.0%</u>	<u>8,196</u>	<u>38.0%</u>	<u>2,874</u>	
OTHER REVENUE											
Administration Fees (TransLink/Utilities)	264	263	1	0.5%	0	(1,050)	-100.0%	1,050	25.1%	149	
Interest on Investments	343	125	218	174.2%	0	(1,300)	-100.0%	1,300	26.4%	128 ⁵	
Tax Penalties & Interest	12	5	7	142.4%	0	(744)	-100.0%	744	1.6%	11	
Library Contributions	0	0	0		0	(234)	-100.0%	234	0.0%	0	
Taylor Way Lease	259	248	10	4.1%	0	(248)	-100.0%	248	104.1%	248	
Lease & Rentals	577	537	40	7.4%	0	(2,039)	-100.0%	2,039	28.3%	595	
Miscellaneous	279	110	169	153.9%	0	(1,078)	-100.0%	1,078	25.9%	69 ⁶	
	<u>1,733</u>	<u>1,288</u>	<u>445</u>	<u>34.6%</u>	<u>0</u>	<u>(6,693)</u>	<u>-100.0%</u>	<u>6,693</u>	<u>25.9%</u>	<u>1,201</u>	
GOVERNMENT GRANTS											
Provincial Revenue Sharing	0	0	0		0	(672)	-100.0%	672	0.0%	186	
Library	5	0	5		0	(159)	-100.0%	159	3.3%	4	
Other	34	16	18	116.1%	0	(244)	-100.0%	244	14.0%	17 ⁷	
	<u>39</u>	<u>16</u>	<u>24</u>	<u>149.7%</u>	<u>0</u>	<u>(1,075)</u>	<u>-100.0%</u>	<u>1,075</u>	<u>3.7%</u>	<u>207</u>	
OTHER TRANSFERS											
Transfer In from Reserves	28	203	(175)	-86.1%	0	(3,096)	-100.0%	3,096	0.9%	281 ⁸	
	<u>28</u>	<u>203</u>	<u>(175)</u>	<u>-86.1%</u>	<u>0</u>	<u>(3,096)</u>	<u>-100.0%</u>	<u>3,096</u>	<u>0.9%</u>	<u>281</u>	
TOTAL REVENUE	<u>26,022</u>	<u>25,727</u>	<u>295</u>	<u>1.1%</u>	<u>0</u>	<u>(106,007)</u>	<u>-100.0%</u>	<u>106,007</u>	<u>24.5%</u>	<u>25,145</u>	

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING MARCH 31, 2018**

REVENUES

FEES AND CHARGES

- 1 **Engineering & Transportation Services** - Increased development activity within the District drove demand for third party works resulting in more administration fees collected.
- 2 **Parks, Culture & Community Services** - Revenue from the community recreation center fitness program was down due to increased competition from a new North Vancouver facility, and from new private sector facilities. Delayed billing of cabin permit fees resulted in a temporary variance; revenue will be recognized in April.
- 3 **Parking Tickets, Fines & Filming** - Parking fines revenue is under budget due to technical difficulties with the License Plate Reader equipment. In addition, a vacant Bylaw Compliance Officer position resulted in a shortage of team members responsible for enforcing parking regulations.

LICENSES AND PERMITS

- 4 **Inspection Permits** - Permit revenue is favourable to budget. While the total number of permits issued has decreased compared to the previous year; permit values are slightly higher. However, as the number is down, this may indicate a trend toward a cooling of the market. Staff are monitoring this and will report further in the second quarter.

OTHER REVENUE

- 5 **Interest on Investments** - The interest recorded to date is on short term investments only. Interest on long term investments (MFA bonds) will be recorded at year end. The District of West Vancouver moved the majority of its MFA investments from the Money Market Fund and Intermediate Fund to the MFA Pooled High Interest Savings account in October last year. The increased revenue in Q1 is a result of this move.
- 6 **Miscellaneous** - Revenue is higher than budget because a penalty fee was awarded to the District from a legal dispute.

GOVERNMENT GRANTS

- 7 **Other** - Revenue is higher than budget due to unbudgeted grants from the Province for Victim Services and increased recoveries from TransLink.

OTHER TRANSFERS

- 8 **Transfer in from Reserves** - The YTD variance is favourable due to budget timing of the transfer in from the Operating Reserve for the election.

EXPENDITURES

- 9 **Police Services** - YTD expenditures are favourable to budget due to saving of labour costs, vacancies, and lower than expected legal/IT/consulting costs.
- 10 **Parks, Culture & Community Services** - YTD expenditures are favourable to budget due to weather-related delays in Parks work programs and a mitigating strategy to offset lower admissions at the Aquatic Centre.
- 11 **Transfers to Reserves** - Funding received from the Wetmore and Taylor Way lease was transferred to the Endowment Reserve earlier than budgeted.

THIRD PARTY WORKS & NON-RECURRING ITEMS

- 12 **Third Party Works** - Increased demand for third party works is offset by increased third party works revenue.
- 13 **Land Sales & Costs** - There are various properties under review and discussion for possible sale. Advance deposits were received in Q1 regarding two land sales (Wentworth and 25th / Jefferson Avenue Closed Road). Costs are incurred to manage the use and development of land resources. Net proceeds earned at sale completion will be transferred to the Land Reserve.
- 14 **Amenity Contributions** - Unbudgeted legal settlement received to benefit the improvement of the District and preservation of nature.
- 15 **One-Time Initiatives** - These initiatives are non-capital project expenditures, including consulting engagements that are one-time in nature. Due to timing issues, some of these initiatives haven't started, resulting in a temporary saving.

**DISTRICT OF WEST VANCOUVER
NOTES TO GENERAL FUND RESULTS
FOR THE PERIOD ENDING MARCH 31, 2018**

SCHEDULE A - GENERAL GOVERNMENT DETAILS

- 16 **Legal & Severance** - Legal expenses are lower in Q1 in comparison to the same period last year. The expectation is that costs from on-going CN legal action and research work relating to policies will continue to be incurred.
- 17 **Property & Liability Insurance** - MIA (Municipal Insurance Association) has decreased rates resulting in savings in the District's premiums.
- 18 **Fiscal Services** - The YTD favourable variance is due to reversing the expense for 2017 interest accruals.
- 19 **Benefits Change Savings** - The amount reflected in this line is the difference between fringe benefit costs already incurred and the recovery of the fringe allocation charged to the departments. The unfavourable variance is a timing difference between the pay date and the recovery date.

DISTRICT OF WEST VANCOUVER
WATER FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING MARCH 31, 2018

WATER UTILITY (\$'000's)

	2018				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
User Fees	2,573	2,495	78	3.1%	0	(13,863)	-100.0%	13,863	18.6%	2,984	¹
Meter Rental Charges	128	130	(2)	-1.3%	0	(520)	-100.0%	520	24.7%	117	
Micro Power Generation	2	8	(5)	-68.4%	0	(30)	-100.0%	30	7.9%	0	
Development Contributions	0	0	0		0	0		0		0	
Recoveries	19	35	(17)	-46.9%	0	(142)	-100.0%	142	13.3%	33	
Other Revenue	3	56	(54)	-95.2%	0	(225)	-100.0%	225	1.2%	5	²
Transfers In	0	104	(104)	-100.0%	0	(104)	-100.0%	104	0.0%	0	
	<u>2,725</u>	<u>2,829</u>	<u>(103)</u>	<u>-3.7%</u>	<u>0</u>	<u>(14,884)</u>	<u>-100.0%</u>	<u>14,884</u>	<u>18.3%</u>	<u>3,139</u>	
EXPENDITURE											
Water Purchases	695	515	(181)	-35.1%	0	3,431	100.0%	3,431	20.3%	528	³
Administration Fee	83	83	0	0.0%	0	330	100.0%	330	25.0%	50	
Operations & Maintenance	939	1,123	185	16.5%	0	4,371	100.0%	4,371	21.5%	1,072	⁴
Capital Program	400	527	127	24.0%	0	5,269	100.0%	5,269	7.6%	190	⁵
Debt Service	444	499	55	11.0%	0	1,996	100.0%	1,996	22.2%	517	
	<u>2,561</u>	<u>2,746</u>	<u>186</u>	<u>6.8%</u>	<u>0</u>	<u>15,397</u>	<u>100.0%</u>	<u>15,397</u>	<u>16.6%</u>	<u>2,356</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>165</u>	<u>82</u>	<u>82</u>		<u>0</u>	<u>513</u>		<u>(513)</u>		<u>783</u>	
Prior year adjustment	0	0	0		0	0		0		(606)	
EXCESS REVENUES OVER EXPENDITURES	<u>165</u>	<u>82</u>	<u>82</u>		<u>0</u>	<u>513</u>		<u>(513)</u>		<u>177</u>	

Notes:

¹ Water consumption is seasonal and it is expected to increase in the second and third quarters.

² This revenue is from special meter read fees.

³ Consumption increased in the first quarter resulting in additional water purchases.

⁴ Expenditures are under budget due to timing of seasonal maintenance programs and reactive maintenance.

⁵ 10 per cent of the annual capital program is allocated in quarter one. Capital program expenditure is expected to accelerate in the second and third quarters.

DISTRICT OF WEST VANCOUVER
SEWER FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING MARCH 31, 2018

SEWER UTILITY (\$'000's)

	2018				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
User Fees	3,974	4,310	(337)	-7.8%	0	(17,241)	-100.0%	17,241	23.0%	3,241	¹
Development Cost Charges	0	0	0		0	0		0		0	
Developer Contributions	0	0	0		0	0		0		0	
Recoveries	19	34	(15)	-44.8%	0	(137)	-100.0%	137	13.8%	33	
Other Revenue	0	10	(10)	-100.0%	0	(40)	-0.1%	40	0.0%	(1)	
Transfers In	0	175	(175)	-100.0%	0	(175)	-100.0%	175	0.0%	0	
	<u>3,992</u>	<u>4,529</u>	<u>(537)</u>	<u>-11.9%</u>	<u>0</u>	<u>(17,592)</u>	<u>-0.1%</u>	<u>17,592</u>	<u>22.7%</u>	<u>3,273</u>	
EXPENDITURE											
GVSDD Levy	1,632	1,625	(7)	-0.4%	0	6,501	100.0%	6,501	25.1%	1,532	
Administration Fee	83	83	0	0.0%	0	330	100.0%	330	25.0%	50	
Sanitary Operations & Maintenance	378	446	68	15.3%	0	1,678	100.0%	1,678	22.5%	408	²
Storm Operations & Maintenance	268	216	(52)	-24.2%	0	868	100.0%	868	30.9%	246	
Capital Program	759	915	156	17.0%	0	9,146	100.0%	9,146	8.3%	419	³
	<u>3,120</u>	<u>3,284</u>	<u>164</u>	<u>5.0%</u>	<u>0</u>	<u>18,523</u>	<u>100.0%</u>	<u>18,523</u>	<u>16.8%</u>	<u>2,655</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>872</u>	<u>1,245</u>	<u>(373)</u>		<u>0</u>	<u>931</u>		<u>(931)</u>		<u>618</u>	

Notes:

¹ Commercial and multi-family sewer charges are based on water consumption which was lower than expected.

² Expenditures are under budget due to timing of seasonal maintenance programs and reactive maintenance.

³ 10 per cent of the annual capital program is allocated in quarter one. Capital program expenditure is expected to accelerate in the second and third quarters.

DISTRICT OF WEST VANCOUVER
SOLID WASTE FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING MARCH 31, 2018

SOLID WASTE UTILITY (\$000's)

	2018				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
Waste User Fees	574	578	(5)	-0.8%	0	(2,313)	-100.0%	2,313	24.8%	508	
Recycling User Fees	92	95	(3)	-3.4%	0	(381)	-100.0%	381	24.1%	108	
Tag Sales	2	4	(1)	-33.9%	0	(15)	-100.0%	15	16.5%	2	
Contract/Material Revenue	176	171	4	2.5%	0	(686)	-100.0%	686	25.6%	176	
Public Realm Refuse Fee	205	208	(3)	-1.5%	0	(831)	-100.0%	831	24.6%	188	
Recycling Contract Recovery	639	622	17	2.7%	0	(2,486)	-100.0%	2,486	25.7%	595	
	<u>1,687</u>	<u>1,678</u>	<u>9</u>	<u>0.5%</u>	<u>0</u>	<u>(6,712)</u>	<u>-100.0%</u>	<u>6,712</u>	<u>25.1%</u>	<u>1,577</u>	
EXPENDITURE											
Management/Outreach/NSRP	130	162	32	19.5%	0	648	100.0%	648	20.1%	94	¹
Garbage, Green Can & Yard Trimmings	493	576	83	14.5%	0	2,305	100.0%	2,305	21.4%	461	²
Administration Charge	19	19	0	0.0%	0	75	100.0%	75	25.0%	12	
Recycling	755	756	1	0.2%	0	3,024	100.0%	3,024	25.0%	736	
Public Realm Refuse	105	221	116	52.6%	0	883	100.0%	883	11.8%	121	³
Capital Program	0	20	20	100.0%	0	20	100.0%	20	0.0%	0	
	<u>1,501</u>	<u>1,754</u>	<u>252</u>	<u>14.4%</u>	<u>0</u>	<u>6,955</u>	<u>100.0%</u>	<u>6,955</u>	<u>21.6%</u>	<u>1,425</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>186</u>	<u>(75)</u>	<u>261</u>		<u>0</u>	<u>243</u>		<u>(243)</u>		<u>152</u>	

Notes:

¹ Annual fee for NS Recycling Depot is favourable due to the facility's surplus from prior year.

² Garbage is being diverted to other disposal streams, such as recycling and organic waste, resulting in lower than budgeted landfill costs.

³ Public realm refuse costs are seasonal based on park usage. It is expected that there will be more refuse in the park during the spring and summer months.

DISTRICT OF WEST VANCOUVER
GOLF FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING MARCH 31, 2018

GOLF FUND (\$000's)

	2018				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
Golf Fees	40	54	(13)	-25.0%	0	(904)	-100.0%	904	4.5%	25	
Rental Revenue - Facility	12	13	(1)	-6.0%	0	(50)	-100.0%	50	23.5%	4	
	<u>52</u>	<u>66</u>	<u>(14)</u>	<u>-21.4%</u>	<u>0</u>	<u>(954)</u>	<u>-100.0%</u>	<u>954</u>	<u>5.5%</u>	<u>29</u>	
EXPENDITURE											
Pro Shop & Management	30	25	(5)	-20.0%	0	168	100.0%	168	17.6%	29	
Operations & Maintenance	183	132	(51)	-38.9%	0	686	100.0%	686	26.7%	110 ¹	
Administrative Fee	0	0	0		0	0		0		13	
Debt Service	0	0	0		0	100	100.0%	100	0.0%	0	
	<u>213</u>	<u>156</u>	<u>(56)</u>	<u>-35.9%</u>	<u>0</u>	<u>954</u>	<u>100.0%</u>	<u>954</u>	<u>22.3%</u>	<u>151</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>(160)</u>	<u>(90)</u>	<u>(70)</u>		<u>0</u>	<u>0</u>		<u>0</u>		<u>(122)</u>	

Notes:

¹ Expenditures are higher than budget due to unexpected higher cost of mowing, shrub bed maintenance, and parking lot repair.

DISTRICT OF WEST VANCOUVER
CEMETERY FUND RESULTS & ANNUAL FORECAST
FOR THE PERIOD ENDING MARCH 31, 2018

CEMETERY FUND (\$000's)

	2018				2018 Annual Forecast			2018		2017	Notes
	YTD Results	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%	Prior Year YTD Results	
REVENUE											
User Fees	294	264	29	11.0%	0	(876)	-100.0%	876	33.5%	251 ¹	
Interest Revenue	0	0	0		0	(40)	-100.0%	40	0.0%	0	
	<u>294</u>	<u>264</u>	<u>29</u>	<u>11.0%</u>	<u>0</u>	<u>(916)</u>	<u>-100.0%</u>	<u>916</u>	<u>32.1%</u>	<u>251</u>	
EXPENDITURE											
Operations & Maintenance	97	97	(0)	-0.2%	0	507	100.0%	507	19.1%	90	
Sales & Use Costs	30	43	13	30.8%	0	155	100.0%	155	19.2%	33	
Administration Fees	45	45	0	0.0%	0	179	100.0%	179	25.0%	45	
Capital Improvements	0	90	90	100.0%	0	901	100.0%	901	0.0%	20 ²	
	<u>171</u>	<u>274</u>	<u>103</u>	<u>37.6%</u>	<u>0</u>	<u>1,741</u>	<u>100.0%</u>	<u>1,741</u>	<u>9.8%</u>	<u>188</u>	
EXCESS REVENUES OVER EXPENDITURES	<u>122</u>	<u>(10)</u>	<u>132</u>		<u>0</u>	<u>825</u>		<u>(825)</u>		<u>63</u>	

Notes:

¹ The favourable variance is due to higher than expected interment and plot sales.

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING MARCH 31, 2018

SALARY VACANCY ADJUSTMENT (\$ 000's)

	2018 to March 31st				2018 Annual Forecast			2018	
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%
SUMMARY									
Salaries Regular	17,340	17,792	452	2.5%	0	71,638	100.0%	71,638	24.2%
Vacancy Adjustment	0	(200)	(200)	100.0%	0	(800)	100.0%	(800)	0.0%
	<u>17,340</u>	<u>17,592</u>	<u>252</u>	<u>1.4%</u>	<u>0</u>	<u>70,838</u>	<u>200.0%</u>	<u>70,838</u>	<u>24.5%</u>
Overtime	434	235	(200)	-85.0%	0	899	100.0%	899	48.3%
ERIP & Pension Buybacks	0	0	0		0	0		0	
Car Allowances	65	63	(2)	-3.3%	0	252	100.0%	252	25.8%
External Recoveries	(688)	(502)	186	-37.1%	0	(2,008)	100.0%	(2,008)	34.3%
General Fund	<u>17,151</u>	<u>17,388</u>	<u>237</u>	<u>1.4%</u>	<u>0</u>	<u>69,981</u>	<u>100.0%</u>	<u>69,981</u>	<u>24.5%</u>
Overall for the District, the vacancy adjustment target is met. There have been vacancies and delay in hiring due to difficulties attracting qualified candidates with specialized technical skills to work in West Vancouver.									
Overtime is trending higher than budget. In the first quarter, significant resources were dedicated to maintaining public safety for the cold and long winter season. Engineering & Transportation and Parks, Culture & Community Services incurred considerable overtime to provide winter maintenance. In addition, the overtime in Parks is related to statutory pay which is required for providing services seven days a week. A large portion of the overtime incurred in Police Services is related to integrated teams/special duties and is recoverable.									
Fire & Rescue Services received higher than budgeted sick time recoveries from the union.									
ADMINISTRATION									
Salaries Regular	622	630	8	1.3%	0	2,531	100.0%	2,531	24.6%
Vacancy Adjustment	0	(8)	(8)	100.0%	0	(31)	100.0%	(31)	0.0%
	<u>622</u>	<u>623</u>	<u>0</u>	<u>0.1%</u>	<u>0</u>	<u>2,501</u>	<u>100.0%</u>	<u>2,501</u>	<u>24.9%</u>
Overtime	0	1	1	100.0%	0	4	100.0%	4	0.0%
Car Allowances	4	4	(0)	-7.7%	0	16	100.0%	16	26.9%
Division Total	<u>627</u>	<u>628</u>	<u>1</u>	<u>0.2%</u>	<u>0</u>	<u>2,520</u>	<u>100.0%</u>	<u>2,520</u>	<u>24.9%</u>
HUMAN RESOURCES & PAYROLL SERVICES									
Salaries Regular	422	399	(23)	-5.7%	0	1,603	100.0%	1,603	26.3%
Vacancy Adjustment	0	(6)	(6)	100.0%	0	(24)	100.0%	(24)	0.0%
	<u>422</u>	<u>393</u>	<u>(29)</u>	<u>-7.4%</u>	<u>0</u>	<u>1,578</u>	<u>100.0%</u>	<u>1,578</u>	<u>26.7%</u>
Overtime	1	1	(0)	-14.4%	0	5	100.0%	5	28.5%
Car Allowances	3	3	(1)	-21.1%	0	10	100.0%	10	30.3%
Division Total	<u>427</u>	<u>397</u>	<u>(30)</u>	<u>-7.5%</u>	<u>0</u>	<u>1,594</u>	<u>100.0%</u>	<u>1,594</u>	<u>26.8%</u>
FINANCIAL SERVICES									
Salaries Regular	652	646	(6)	-0.9%	0	2,664	100.0%	2,664	24.5%
Vacancy Adjustment	0	(10)	(10)	100.0%	0	(40)	100.0%	(40)	0.0%
	<u>652</u>	<u>636</u>	<u>(16)</u>	<u>-2.5%</u>	<u>0</u>	<u>2,624</u>	<u>100.0%</u>	<u>2,624</u>	<u>24.8%</u>
Overtime	3	0	(3)		0	0		0	
Car Allowances	3	3	(0)	-7.7%	0	12	100.0%	12	26.9%
Division Total	<u>658</u>	<u>639</u>	<u>(19)</u>	<u>-3.0%</u>	<u>0</u>	<u>2,635</u>	<u>100.0%</u>	<u>2,635</u>	<u>25.0%</u>
POLICE SERVICES									
Salaries Regular	3,498	3,633	136	3.7%	0	14,311	100.0%	14,311	24.4%
Vacancy Adjustment	0	(70)	(70)	100.0%	0	(275)	100.0%	(275)	0.0%
	<u>3,498</u>	<u>3,563</u>	<u>66</u>	<u>1.8%</u>	<u>0</u>	<u>14,036</u>	<u>100.0%</u>	<u>14,036</u>	<u>24.4%</u>
Overtime	161	84	(77)	-91.9%	0	451	100.0%	451	35.6%
Car Allowances	5	4	(0)	-7.7%	0	17	100.0%	17	26.9%
External Recoveries	(661)	(490)	172	-35.1%	0	(1,958)	100.0%	(1,958)	33.8%
Division Total	<u>3,002</u>	<u>3,162</u>	<u>160</u>	<u>5.1%</u>	<u>0</u>	<u>12,546</u>	<u>100.0%</u>	<u>12,546</u>	<u>23.9%</u>
FIRE & RESCUE SERVICES									
Salaries Regular	3,730	3,784	53	1.4%	0	15,194	100.0%	15,194	24.6%
Vacancy Adjustment	0	0	0		0	0		0	
	<u>3,730</u>	<u>3,784</u>	<u>53</u>	<u>1.4%</u>	<u>0</u>	<u>15,194</u>	<u>100</u>	<u>15,194</u>	<u>24.6%</u>
Overtime	66	55	(11)	-19.8%	0	220	100.0%	220	29.9%
ERIP and Pension Buybacks	0	0	0		0	0		0	
Car Allowances	2	2	(0)	-7.7%	0	8	100.0%	8	26.9%
External Recoveries	(27)	(12)	15	-118.3%	0	(50)	100.0%	(50)	54.4%
Division Total	<u>3,771</u>	<u>3,828</u>	<u>57</u>	<u>1.5%</u>	<u>0</u>	<u>15,372</u>	<u>100.0%</u>	<u>15,372</u>	<u>24.5%</u>

DISTRICT OF WEST VANCOUVER
GENERAL FUND RESULTS
FOR THE PERIOD ENDING MARCH 31, 2018

SALARY VACANCY ADJUSTMENT (\$ 000's)

	2018 to March 31st				2018 Annual Forecast			2018	
	YTD Result	YTD Budget	YTD Variance	YTD % Variance	Projected Results	Projected Variance to Budget	% Variance	Annual Approved Budget	%
ENGINEERING & TRANSPORTATION SERVICES									
Salaries Regular	1,343	1,494	151	10.1%	0	5,765	100.0%	5,765	23.3%
Vacancy Adjustment	0	(12)	(12)	100.0%	0	(48)	100.0%	(48)	0.0%
	<u>1,343</u>	<u>1,482</u>	<u>139</u>	<u>9.4%</u>	<u>0</u>	<u>5,717</u>	<u>100.0%</u>	<u>5,717</u>	<u>23.5%</u>
Overtime	132	65	(67)	-103.2%	0	100	100.0%	100	132.1%
Car Allowances	4	4	0	10.3%	0	16	100.0%	16	22.4%
External Recoveries	0	0	0		0	0		0	
Division Total	<u>1,478</u>	<u>1,551</u>	<u>72</u>	<u>4.7%</u>	<u>0</u>	<u>5,833</u>	<u>100.0%</u>	<u>5,833</u>	<u>25.3%</u>
CORPORATE SERVICES									
Salaries Regular	1,350	1,353	3	0.2%	0	5,476	100.0%	5,476	24.6%
Vacancy Adjustment	0	(20)	(20)	100.0%	0	(79)	100.0%	(79)	0.0%
	<u>1,350</u>	<u>1,333</u>	<u>(17)</u>	<u>-1.3%</u>	<u>0</u>	<u>5,397</u>	<u>100.0%</u>	<u>5,397</u>	<u>25.0%</u>
Overtime	14	14	(1)	-4.2%	0	56	100.0%	56	26.0%
Car Allowances	5	4	(0)	-7.7%	0	18	100.0%	18	26.9%
Division Total	<u>1,369</u>	<u>1,351</u>	<u>(18)</u>	<u>-1.3%</u>	<u>0</u>	<u>5,470</u>	<u>100.0%</u>	<u>5,470</u>	<u>25.0%</u>
PLANNING & DEVELOPMENT SERVICES									
Salaries Regular	1,150	1,198	48	4.0%	0	4,812	100.0%	4,812	23.9%
Vacancy Adjustment	0	(17)	(17)	100.0%	0	(68)	100.0%	(68)	0.0%
	<u>1,150</u>	<u>1,181</u>	<u>31</u>	<u>2.6%</u>	<u>0</u>	<u>4,743</u>	<u>100.0%</u>	<u>4,743</u>	<u>24.3%</u>
Overtime	13	4	(10)	-270.4%	0	14	100.0%	14	92.3%
Car Allowances	26	26	0	1.6%	0	105	100.0%	105	24.6%
Division Total	<u>1,189</u>	<u>1,211</u>	<u>22</u>	<u>1.8%</u>	<u>0</u>	<u>4,863</u>	<u>100.0%</u>	<u>4,863</u>	<u>24.5%</u>
PARKS, CULTURE & COMMUNITY SERVICES									
Salaries Regular	3,552	3,661	109	3.0%	0	15,275	100.0%	15,275	23.3%
Vacancy Adjustment	0	(44)	(44)	100.0%	0	(177)	100.0%	(177)	0.0%
	<u>3,552</u>	<u>3,617</u>	<u>65</u>	<u>1.8%</u>	<u>0</u>	<u>15,098</u>	<u>100.0%</u>	<u>15,098</u>	<u>23.5%</u>
Overtime	41	11	(29)	-255.8%	0	50	100.0%	50	82.4%
Car Allowances	12	11	(1)	-8.0%	0	44	100.0%	44	26.9%
Division Total	<u>3,605</u>	<u>3,640</u>	<u>35</u>	<u>1.0%</u>	<u>0</u>	<u>15,192</u>	<u>100.0%</u>	<u>15,192</u>	<u>23.7%</u>
LIBRARY SERVICES									
Salaries Regular	1,021	994	(27)	-2.7%	0	4,007	100.0%	4,007	25.5%
Vacancy Adjustment	0	(14)	(14)	100.0%	0	(57)	100.0%	(57)	0.0%
	<u>1,021</u>	<u>980</u>	<u>(41)</u>	<u>-4.2%</u>	<u>0</u>	<u>3,950</u>	<u>100.0%</u>	<u>3,950</u>	<u>25.8%</u>
Overtime	3	0	(3)		0	0		0	
Car Allowances	1	1	(0)	-8.1%	0	5	100.0%	5	26.9%
Division Total	<u>1,025</u>	<u>981</u>	<u>(44)</u>	<u>-4.5%</u>	<u>0</u>	<u>3,956</u>	<u>100.0%</u>	<u>3,956</u>	<u>25.9%</u>

DISTRICT OF WEST VANCOUVER
 CAPITAL PROGRAM SUMMARY - GENERAL FUND & CEMETERY
 FOR THE PERIOD ENDING MARCH 31, 2018
 (Police Services Municipal Hall Project reported separately)
 (\$ 000's)

Asset Category	FP Year	Total Budget	Total Actual + Committed	Remaining Budget	Notes
General Fund					
Information Technology	2018	1,433	0	1,433	
Equipment	2018	1,510	180	1,331	
Facilities Maintenance	2018	4,152	76	4,076	
Grounds & Parks	2018	1,778		1,778	
Transportation Infrastructure	2018	5,775	19	5,756	
Vehicle Fleet	2018	650	0	649	
	Total 2018	15,298	275	15,023	
Information Technology	2017	776	742	35	
Equipment	2017	875	772	103	
Facilities Maintenance	2017	4,400	2,629	1,770	
Grounds & Parks	2017	2,251	1,449	802	
Transportation Infrastructure	2017	6,883	1,823	5,060	
Vehicle Fleet	2017	615	554	61	
	Total 2017	15,800	7,969	7,831	
Facilities Maintenance	2016	0	720	-720	
Transportation Infrastructure	2016	0	1,034	-1,034	
	Total 2016	0	1,754	-1,754	¹
Information Technology	17/18	389	182	207	
Facilities Maintenance	17/18	990	203	786	
Transportation Infrastructure	17/18	2,441	406	2,035	
	Total 17/18	3,819	791	3,028	²
Total - General Fund		34,917	10,790	24,127	
Cemetery Fund					
Grounds & Parks	2017	55	7	48	
	Total 2017	55	7	48	
Total - Cemetery Fund		55	7	48	

Notes:

¹ The majority of committed costs in the first quarter are related to the continuation of prior year projects, as 2018 funding is not approved until Q2.

² These projects contain funds approved in 2017, along with additional funds approved in 2018.

DISTRICT OF WEST VANCOUVER
 CAPITAL PROGRAM - POLICE SERVICES & MUNICIPAL HALL PROJECT FOR
 THE PERIOD ENDING MARCH 31, 2018
 (\$ 000's)

	Category	Budget	2012-2016	2017	2018	Sub-total	Total Actual	Remaining Budget	Total Project Forecast	% Spent of Forecast
Construction	General Construction	25,189	1,704	1,317	60	3,080	29,300	-4,111	28,150	104%
	Mechanical		573	3,137		3,710				
	Electrical		1,340	2,083		3,423				
	Structural / Architectural		6,245	8,744	-6	14,983				
	Site Development		3,290	781	33	4,104				
Design	Consulting	3,840	4,927	515	7	5,449	5,449	-1,610	5,412	101%
Other	General Costs	3,754	290	683		973	973	2,782	2,051	47%
Contingency	Contingency	3,216	0	0		0	0	3,216	386	0%
	Total	36,000	18,369	17,259	94	35,723	35,723	277	36,000	99%

DISTRICT OF WEST VANCOUVER
 CAPITAL PROGRAM SUMMARY - UTILITIES
 FOR THE PERIOD ENDING MARCH 31, 2018
 (\$ 000's)

Fund	Budget 2018	Total Actual + Committed 2018	Remaining Budget	Notes
Water Utility Fund	5,269	1,738	3,531	1
Sewer Utility Fund	9,146	8,661	486	1
Solid Waste Utility Fund	20	0	20	1

Notes:

¹ Work on the capital program will increase throughout spring and summer.

DISTRICT OF WEST VANCOUVER
RESERVE SCHEDULE
FOR THE PERIOD ENDING MARCH 31, 2018

RESERVE SCHEDULE (\$ 000's)

	Opening Balances 01/01/2018	Current Transactions			Current Balances 31/03/2018
		Revenues & Transfers	Interest	Expenditures & Transfers	
GENERAL FUND					
Asset Reserves	7,798	12,986	0	0	20,784
<i>Statutory</i>					
Capital Facilities Reserve ¹	2,810	2,821	0	0	5,630
Capital Infrastructure Reserve ²	3,592	6,640	0	0	10,232
Capital Equipment Reserve ³	1,160	2,470	0	0	3,630
<i>Non-Statutory</i>					
Operational Reserve ⁴	236	1,055	0	0	1,291
Endowment Fund	30,764	375	0	0	31,138
Cash	30,764	375	0	0	31,138
Letter of Credit	0	0	n/a	0	0
Threshold Value ⁵ 18,000					
Amenity Contributions Fund	21,772	0	0	0	17,755
Restricted ⁶	11,897	0	0	0	11,897
Non-Restricted	5,858	0	0	0	5,858
Affordable Housing	4,017	0	0	0	4,017
Land Reserve Fund	0	1,449	0	0	1,449
Borrowed Funds - Police Services Municipal Hall Project ⁷	742	0	n/a	0	742
Operating Reserves	4,183	98	0	0	4,281
Other Reserves	2,013	31	0	0	2,044
OTHER FUNDS					
Golf Development Reserve	7	0	0	0	7
Cemetery Development Reserve	1,791	0	0	0	1,791
Solid Waste Reserve Fund	2,895	0	n/a	0	2,895
Water Reserve Fund	204	0	0	0	204
Sewer & Drainage Reserve Fund	3,840	0	0	0	3,840
TOTAL RESERVES	76,009	14,938	0	0	86,930
DEVELOPMENT COST CHARGES (DCCs)	23,295	27	0	0	23,321
TOTAL RESERVES & DCCs	99,304	14,965	0	0	110,252
TRUST FUNDS					
Seniors' Accounts	290	0	0	0	308
Library Accounts	3	0	0	0	3
Cemetery Care Fund	5,429	0	0	0	5,429
Other	489	0	0	0	518
	6,211	0	0	0	6,258
TOTAL RESERVES, DCCs & TRUST FUNDS	105,515	14,965	0	0	116,510

Notes:

¹ The Capital Facilities Reserve is used for creation and maintenance of Facilities (ex. roofing, flooring, HVAC systems, windows, plumbing, building maintenance) to deliver municipal services; planning works for designing or enhancing District owned/occupied buildings; and acquisition of land and improvements for use in delivering services in the District.

² The Capital Infrastructure Reserve is used for land improvements (ex. athletic fields, tennis courts, playgrounds), marine structures (ex. piers, sea walks, floats, foreshore works) and civic works (ex. roads, bridges, trails, lighting, cycling infrastructure) to deliver municipal services in the District.

³ The Capital Equipment Reserves is used for heavy equipment (ex. fire trucks, dump trucks, tractors, excavators), fleet vehicles (ex. police vehicles, shuttle buses, service vans), general equipment and information technology and communications equipment.

⁴ The Operational Reserve is used for items that may not be capital in nature but still require replacement on a periodic basis (ex. fire hoses).

⁵ The threshold value for the Endowment Fund has been fixed by Council at \$18 million.

⁶ The restricted portion of the Amenity Contribution Fund is related to McGavin Field, Evelyn Drive and Horseshoe Bay (Sewell's Development).

⁷ Unused portion of Police Services Municipal Hall project loan.

DISTRICT OF WEST VANCOUVER
RESERVE SCHEDULE
FOR THE PERIOD ENDING MARCH 31, 2018

RESERVE SCHEDULE (\$ 000's)

	Opening Balances 01/01/2018	Current Transactions			Current Balances 31/03/2018
		Revenues & Transfers	Interest	Expenditures & Transfers	
OPERATING RESERVES					
Weather Related Incidents Reserve	300	0	n/a	0	300
Election Provision	153	48	n/a	0	200
Fleet Surcharge Reserve	20	0	n/a	0	20
Fringe Benefit Allocation	625	0	n/a	0	625
Police Services Transition	-2	0	n/a	0	-2
Caulfield LUC	206	0	n/a	0	206
Youth Activity <i>Threshold Value ¹ 537</i>	555	0	0	0	555
WV Shoreline Preservation Society	10	0	n/a	0	10
Engagement (Innovation) Fund	1,061	0	n/a	0	1,061
Public Art Reserve	76	50	n/a	0	126
Wage Contingency Reserve	400	0	n/a	0	400
Legal Reserve	700	0	n/a	0	700
Corporate Training Initiatives	80	0	n/a	0	80
TOTAL OPERATING RESERVES	4,183	98	0	0	4,281
OTHER RESERVES					
Artificial Turf Replacement	997	22	0	0	1,018
Rutledge Field Replacement	328	9	0	0	337
Parkland Acquisition	9	0	0	0	9
Parkland Cash In Lieu	7	0	0	0	7
Debt Retirement (SF Surplus)	289	0	n/a	0	289
UBCM Community Works Fund	384	0	n/a	0	384
TOTAL OTHER RESERVES	2,013	31	0	0	2,044

Notes:

¹ The threshold value for the Youth Activity Reserve is updated each year by CPI.

DEVELOPMENT COST CHARGES (DCCs)

GENERAL FUND

Highways

Neighbourhood Area 3	1,613	0	0	0	1,613
Neighbourhood Area 4	2,455	0	0	0	2,455
Community Areas 2 to 5	2,006	1	0	0	2,007
	6,074	1	0	0	6,075

Underground Wiring

	1,556	0	0	0	1,557
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Parks & Open Space

Major - Principal	2,916	14	}	0	2,929
Major - Interest	1,018	0		0	1,018
Ambleside Waterfront - Principal	97	2	}	0	100
Ambleside Waterfront - Interest	158	0		0	158
Local - Principal	4,976	5	}	0	4,982
Local - Interest	1,344	0		0	1,344
	10,510	21	0	0	10,531

OTHER FUNDS

Water Utility

Areas 2 & 3	0	0	0	0	0
Areas 4 & 5	1,066	2	0	0	1,068
	1,066	2	0	0	1,068

Sewer Utility

Drainage	4,089	2	0	0	4,091
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TOTAL GENERAL AND OTHER FUNDS' DCCs	23,295	27	0	0	23,321
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DISTRICT OF WEST VANCOUVER
RESERVE SCHEDULE
FOR THE PERIOD ENDING MARCH 31, 2018

RESERVE SCHEDULE (\$ 000's)

	Opening Balances 01/01/2018	Current Transactions			Current Balances 31/03/2018
		Revenues & Transfers	Interest	Expenditures & Transfers	
TRUST FUNDS					
Seniors' Accounts					
Building	0	0	0	0	0
Friends of the Centre	20	0	0	0	20
General Projects	37	0	0	0	38
Leisure Living Crafts	38	1	0	0	38
Woodworking	2	0	0	0	2
Green Thumb	5	0	0	0	5
Photo Club	14	1	0	0	14
Hiking	3	0	0	0	3
Keynote Singers	4	0	0	0	5
Quilting	12	0	0	0	12
Computer Club	1	0	0	0	1
Stained Glass	3	0	0	-1	2
Computer Equipment	15	0	0	0	15
Fundraising Events	137	21	0	-5	154
	<u>290</u>	<u>24</u>	<u>0</u>	<u>-5</u>	<u>308</u>
Memorial Library Accounts					
Adams	0	0	0	0	0
Welch	3	0	0	0	3
	<u>3</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>3</u>
Other Accounts					
Legacy Project	38	0	0	0	38
Dog Walk	4	0	0	0	4
Amberview Place Housing	364	13	0	0	377
Dickinson Archives Trust	80	0	0	0	80
Cultural Centre	19	0	0	0	19
	<u>505</u>	<u>13</u>	<u>0</u>	<u>0</u>	<u>518</u>
	<u>799</u>	<u>36</u>	<u>0</u>	<u>-5</u>	<u>830</u>

DISTRICT OF WEST VANCOUVER
PROCUREMENT STATISTICS
FOR THE PERIOD ENDING MARCH 31, 2018

Purchasing:

	2014	2015	2016	2017	2018
Quotations	169	162	194	278	69
Tenders	16	26	25	31	37
Request for Proposals/EOI	93	85	96	93	16
Total # of files	278	273	315	402	122

Purchase Orders count

	2014	2015	2016	2017	2018
	1925	2205	1970	2402	534

Procurement Activity Savings
Purchasing Department Budget (BU 220)
Purchasing & Risk Management FTE count

	2014	2015	2016	2017	2018
Procurement Activity Savings	\$617,865	\$883,264	\$718,954	\$890,084	\$575,829
Purchasing Department Budget (BU 220)	\$749,477	\$675,350	\$702,625	\$702,680	\$723,092
Purchasing & Risk Management FTE count	7.6	7.6	7.6	7.6	7.6

Purchasing Card:

	2014	2015	2016	2017	2018
New Pcards issued	32	40	25	27	11
Total # of Pcards	n/a	n/a	208	206	205
Total # of transactions	9,149	9,296	8,410	9,918	2,474
Total \$ Spent	\$1,247,437	\$1,322,402	\$1,231,597	\$1,585,299	\$375,821

Stores - Operations Ctre

	2014	2015	2016	2017	2018
Fleet size count	n/a	127	130	133	135
Auto part orders count	1645	1753	1646	1669	319
Inventory Issues count (all)	521,181	567,057	572,458	565,811	143,988
Inventory Issues count (fuel)	480,524	515,594	523,906	528,977	134,064
Inventory Issues count (all, less fuel)	40,657	51,463	48,552	36,834	9,924
Inventory Issues value (all)	\$1,663,249	\$1,772,502	\$1,889,975	\$1,817,572	\$485,727
Inventory Issues value (fuel)	\$610,800	\$573,422	\$545,864	\$601,921	\$173,844
Inventory Issues value (all, less fuel)	\$1,052,449	\$1,199,080	\$1,344,111	\$1,215,651	\$335,707

Risk Management

	2014	2015	2016	2017	2018
Fleet accident claims (#)	48	63	63	63	16
Property damage recovery (#)	16	15	20	13	4
Property damage recovery (\$)	n/a	n/a	\$12,790	\$19,649	\$5,807
Claim Files (#) MIA	15	52	48	32	9
Claim Files (#) Other	58	61	41	43	12
Total (#) RM Files	137	191	172	75	21

DISTRICT OF WEST VANCOUVER
CONTRACTS AWARDED (OVER \$75K)
FOR THE PERIOD ENDING MARCH 31, 2018

FILE/ DESCRIPTION	VALUE/ SUPPLIER	AVG BID/ # OF BIDS	PROCESS/ DEPT	REVISED VALUE/ FINAL Y/N	COMMENTS
T17 07A 2017 CCTV Program	\$333,272 Dougness Holdings	\$585,961 3	Public Tender Engineering	\$341,545 Yes	
RFP17 13 HSB Park Redevelopment Design	\$166,133 PWL Partnership Landscape Architects	\$189,867 5	Public RFP Parks	tbd No	
RFP17 13 Ambleside Waterfront Redevelopment Design	\$176,386 PWL Partnership Landscape Architects	\$289,870 2	Public RFP Parks	tbd No	
T17 16A Marine Drive at the Beach	\$5,592,185 Merletti Construction	\$5,592,185 1	Public EOI+Tender Engineering	tbd No	4 EOI submissions 3 firms pre-qualified 1 bid
T17 16B Servicing Upgrades for Marine at the Beach project	\$99,970 BC Hydro	\$99,970 1	Select Bidding Engineering	tbd No	
RFP17 38 HSB Streetscape Detailed Design	\$204,857 McElhanney Consulting	\$249,983 4	Public RFP Engineering	tbd No	
T17 067 2700 Queens Water Main Replacement - pipe supply	\$360,864 Corix Water Products	\$370,563 6	Public Tender Engineering	\$394,649 Yes	
RFP17 077 Marine Drive Corridor Study	\$99,799 McElhanney Consulting	\$101,397 3	Public RFP Engineering	\$99,799 Yes	
RFP17 144 Civil Engineering Services 2017 Sanitary & Storm Rehab	\$83,204 R.F. Binnie	\$72,795 4	Public RFP Engineering	\$83,204 Yes	
T17 144A 2017 Sanitary & Storm Rehab	\$1,479,159 Mar-Tech	\$1,526,640 2	Public Tender Engineering	\$1,479,162 Yes	
RFP17 160 Aquatic Centre Change Room Expansion Design	\$111,550 Hughes Condon Marler	\$111,550 1	Select Bidding Facilities	\$116,952 Yes	HCM is Architect of record for this facility - negotiated sole source approved by Purchasing Mgr
T17 190A Westlake Road Bridge Replacement	\$149,300 Iota Construction Ltd.	\$197,432 8	Public Tender Parks	tbd no	
Q17 225 Eagle Lake Access Road Slope Stability	\$116,090 North Construction Ltd.	\$116,090 1	Select Bidding Engineering	\$116,090 Yes	
T17 241 Aquatic Centre Change Room Renovation	\$211,276 Pax Construction Ltd.	\$242,455 2	Invited Tender Facilities	tbd No	6 invited - 4 declined
Q17 263 Qlik Sense Licences	\$87,500 Ginqo Consulting Ltd.	\$87,500 1	Direct Award ITS	\$87,500 Yes	Proprietary software annual licence
Q18 003 Tempest Software Support	\$88,350 Tempest Development Group Inc.	\$88,350 1	Direct Award ITS	\$88,350 Yes	Proprietary software annual technical support services
T18 23 Ice Arena Plant Renewal	\$566,372 Fraser Valley Refrigeration Ltd.	\$682,526 2	Public Tender Facilities	tbd No	
T18 36 Backhoe/Loader Unit M051	\$125,500 Inland Kenworth Ltd.	\$130,696 2	Public Tender Engineering	\$125,500 Yes	
T18 056C Ice Arena Slab Replacement	\$1,193,216 Reward Construction Ltd.	\$1,294,679 3	Public Tender Facilities	tbc No	
T18 094 2018 Drainage Projects	\$166,625 Luxton Construction	\$259,986 3	Public Tender Engineering	tbc No	
T18 104 Ambleside Par 3 Washroom Renovations	\$95,245 Ferrari Integrated Property Solutions	\$95,245 1	Select Bidding Facilities	tbc No	3 invited - 2 declined

DISTRICT OF WEST VANCOUVER
 PROCUREMENT DOCUMENTED SAVINGS
 FOR THE PERIOD ENDING MARCH 31, 2018

Documented Savings	Value
Year to Date	\$575,829
Ongoing/annual savings from prior years	\$73,198
T17 205 - Ductile Iron Water Main Pipe - Coop Contract	\$4,275
T17 241 - Aquatic Centre Change Room Renovation & Addition Phase 1	\$31,179
RFP17 265 - Ambleside Off-Street Parking Strategy	\$9,534
RFP18 08 - Cellular Mobility Services - annual savings	\$30,000
Q18 021 - John Richardson Park Landscape Maintenance	\$34,590
T18 023 - Arena Plant Renewal	\$116,154
T18 036 - Backhoe / Loader Unit M051	\$5,196
T18 056C - Arena Slab Replacement	\$101,463
RFP18 088 - Cypress Falls Park Drainage & Irrigation	\$42,838
RFP18 089 - Dundarave Streetscape Study	\$34,041
T18 094 - 2018 Drainage Improvements - Willow Creek & Ross Crescent	\$93,361